

**IN THE UNITED STATES DISTRICT COURT FOR THE
DISTRICT OF MASSACHUSETTS**

**GMAC MORTGAGE CORPORATION,
Plaintiff**

V.

**JEFFREY L. BAYKO, SR., LISA J. BAYKO,
HELEN E. BAYKO, MICHAEL J. BAYKO,
BANKNORTH GROUP, HANS R. HAILEY,
CHARLES D. ROTONDI,
COMMONWEALTH OF MASSACHUSETTS
DEPARTMENT OF REVENUE, THE
UNITED STATES OF AMERICA, GARY EVANS,
CHRISTINE ANN FARO, AND JOHN AQUINO,
Defendants**

**C.A. No. 04-12448-GAO
(Formerly 2004-01855-B
Essex County Superior Court
Massachusetts)**

CERTIFICATION PURSUANT TO RULE 7.1(A) (2)

Pursuant to Local Rule 7.1 (A) (2), I hereby certify that I have conferred with counsel for the Plaintiff and counsel for the United States in a good faith effort to resolve or narrow the issues involved in the Massachusetts Commissioner of Revenue's Motion to Dismiss Entire Case.

Respectfully submitted,
ALAN LEBOVIDGE
COMMISSIONER OF REVENUE

By his attorney,

/s/ Eileen Ryan McAuliffe
Eileen Ryan McAuliffe (BBO# 435260)
Department of Revenue
Litigation Bureau - P.O. Box 9565
100 Cambridge Street
Boston, MA 02114-9565
(617) 626-3217

Dated:
185028/ERM